



TENNESSEE DEPARTMENT OF REVENUE
LITIGATION FINES AND FEES RETURN

PRV
414

Filing Period Beginning: Ending:	Account No.	Name of Court
	Due Date	

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 18 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

For more information, call our statewide number at 1-800-342-1003 or dial (615) 253-0600.

REMINDERS

1. Read instructions before preparing this return and complete all information.
2. This return should be completed each month, even if there are no collections.
3. The Litigation Tax must be remitted from the first moneys collected on each case TCA 67-4-603(c).

IF AN AMENDED
RETURN
CHECK HERE



	Column A Gross Tax	Column B Commission Rate Amount Retained	Column C Net Tax (Gross Tax less commission)
1. Forfeited appearance bonds in felony cases [TCA 40-24-107(d)]		X = \$	\$
2. Domestic and aggravated assault fines not in excess of \$200 per assault		X = \$	\$
3. Sexual offense fines [TCA 40-24-108(a)] X \$200.00 ..		X = \$	\$
4. Order of protection penalties [TCA 36-3-610(b)] X \$50.00 ..		X = \$	\$
5. Court-appointed attorney's administrative fee [TCA 40-14-103(b)(1)]		X = \$	\$
6. Drug violations [TCA 16-22-109(c)] X \$5.00 ..		X = \$	\$
7a. Alcohol and Drug Addiction Treatment Fee (DUI) [TCA 55-10-401/55-10-403(r)] X \$100.00 ..		X = \$	\$
7b. Alcohol and Drug Addiction Treatment Fee (Non-DUI) [TCA 39-17-439] X \$100.00 ..		X = \$	\$
8. Blood Alcohol Testing (BAT) Fee [TCA 55-10-419(a)] X \$100.00 ..		X = \$	\$
9. Adjustments & partial payments of fines/fees not listed elsewhere on return		X = \$	\$
10. Refunds of costs, fines, and forfeitures		X = \$	\$
11. Municipal Training and Education fees [TCA 16-18-304] (cases after March 1, 2005) X \$1.00 ..		X = \$	\$
12. Collections for old cases as directed by TCA 40-24-105(c) less collection costs.....			\$
13. Total gross fines and fees - Add Lines 1-11 in Column A with Line 12.....			\$
14. Net fines and fees - Add Lines 1-11 of Column C with line 12			\$
15. Credit - Enter outstanding credit from previous Department of Revenue notice(s)			\$
16. Penalty - If filed late, add 5% of the tax (Line 13 minus Line 15) for each 30-day period, not to exceed 25%; minimum penalty is \$15.00			\$
17. Interest - If filed late, compute interest at % per annum on the tax (Line 13 minus Line 15) from date due to date paid			\$
18. Total remittance amount - If filed timely, subtract Line 15 from Line 14; if filed late, subtract Line 15 from Line 13 and add Lines 16 and 17			\$

FOR OFFICE USE ONLY

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I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN
HERE

Clerk's Signature

Date

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building	Bartlett, TN	Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.

www.tennessee.gov/revenue

LITIGATION FINES AND FEES RETURN - INSTRUCTIONS

NOTE: For lines with a blank space preceding a multiplication sign (X) and a specified tax rate occurring before the space for the total amount due in Column A, enter the number of applicable cases in the blank space and multiply the number of cases entered by the indicated fee amount. Enter that result in Column A. Multiply the amount in Column A by the rate of commission in Column B. Enter this result in the "Amount Retained" section of Column B. Finally, subtract the commission on the "Amount Retained" line from the amount in Column A and enter the result in Column C, "Net Tax".

- Line 1: Enter the total amount of all forfeited appearance bonds in felony cases. [Tenn. Code Ann. Section 40-24-107(d)]
- Line 2: Enter the total amount of convictions of assault, aggravated assault, and domestic assault that do not exceed \$200. [Tenn. Code Ann. Section 39-13-101(b)(2)]
- Line 3: Enter the number of convictions for sexual offenses as defined in Tenn. Code Ann. Section 40-24-108(b)(2) and multiply that number by the current rate. [Tenn. Code Ann. Section 40-24-108(a)]
- Line 4: Enter the number of assessments against any person who violates an order of protection or a court-approved consent agreement and multiply that number by the current rate. [Tenn. Code Ann. Section 36-3-610(b)]
- Line 5: Enter the total collections for attorney administrative fees for appointed court-ordered attorneys during the reporting period. [Tenn. Code Ann. Section 40-14-103(b)(1)]
- Line 6: Enter the number of drug violations as defined in Tenn. Code Annotated Section 16-22-109(a) and multiply that number by the current rate. This is the first \$5 of the \$75 assessment by clerks of all general sessions, circuit, and criminal courts made against persons who are found guilty, who enter a guilty plea, or who plead nolo contendere to charges under the Drug Court Treatment Act of 2003. [Tenn. Code Ann. Section 16-22-109(c)]
- Line 7a: Enter the number of alcohol and drug addiction treatment assessments for violations of driving under the influence as defined in Tenn. Code Ann. Section 55-10-401 and multiply that number by the current rate. [Tenn. Code Ann. Section 55-10-403(r)]
- Line 7b: Enter the number of alcohol and drug addiction treatment assessments for violations other than driving under the influence, as defined in Tenn. Code Ann. Section 55-10-401 and multiply by the current rate. [TCA 39-17-439]
- Line 8: Enter the number of blood alcohol testing fees under Tenn. Code Ann. Section 55-10-419(a) and multiply by the current rate.
- Line 9: Enter any adjustments or partial payments of fines or fees previously assessed and not listed elsewhere on this return.
- Line 10: Enter the total amount of refunds of costs, fines, or forfeitures, such as refunds of state-paid witness fees, etc., for all cases in all courts.
- Line 11: Enter the number of municipal court cases after March 1, 2005 and multiply by the current rate. [Tenn. Code Ann. Section 16-18-304]
- Line 12: Enter the collections for old cases as directed by Tenn. Code Ann. Section 40-24-105(c) less collection costs.
- Line 13: Calculate the gross amount of fines and fees due by adding Lines 1 through 11 in Column A with Line 12.
- Line 14: Calculate the net amount of fines and fees due by adding Lines 1 through 11 in Column C with Line 12.
- Line 15: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 16: Compute any penalty due for filing the return late. Add 5% of the total fines, fees, and penalties reported on Line 13 minus outstanding credit reported on Line 15 for each 30-day period for which the return is delinquent, not to exceed 25%. The minimum penalty is \$15.
- Line 17: If the return is filed late, compute the interest due at the current interest rate indicated on the gross tax reported on Line 13 minus outstanding credit reported on Line 15 from the due date to the date paid.
- Line 18: Compute the total remittance amount due. If filed timely, subtract Line 15 from Line 14. If filed late, subtract Line 15 from Line 13 and add Lines 16 and 17.